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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

FINANCE DEPARTMENT.

# APPROPRIATION REPORT

ON

# THE ACCOUNTS

FOR

# 1910-11.

BY

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# APPROPRIATION REPORT

ON

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FOR

# 1910-11.

(NOTE.—Throughout this report the figures given are, unless otherwise indicated, in thousands of Rupees omitting 000.)

## General Summary.

The budget estimate of the year including the Cauvery power scheme was prepared for a surplus of 5,66, but in the actual result the surplus amounted to 24,02 or 18,36 over the budgetted surplus. This improvement was the result of an excess of 20,75 in the receipts diminished by an increase of 2,39 in the expenditure as shown below:—

| | Budget | Actuals | Actuals more +, or less— |
|---|---|---|---|
| | Rs. | Rs. | Rs. |
| Receipts ... ... ... ... | 2,25,98 | 2,46,73 | +20,75 |
| Expenditure ... ... ... | 2,20,32 | 2,22,71 | + 2,39 |
| Surplus ... | 5,66 | 24,02 | +18,36 |

2. Leaving out the revenue and expenditure under the great commercial head of account, *viz.*, the Cauvery power scheme, the figures on the ordinary account stand thus:—

| | Budget | Actuals | Difference |
|---|---|---|---|
| Receipts ... ... ... ... | 210,98 | 230,74 | +19,76 |
| Expenditure ... ... ... ... | 211,42 | 216,09 | + 4,67 |
| Deficit ... ... ... ... | —44 | ... | ... |
| Surplus ... ... ... ... | ... | +14,65 | +15,09 |

It will be seen that the budget on the ordinary account was practically a balanced one with a small deficit of 44. This estimate was framed on the basis of normal collections and normal expenditure. Fortunately, however, the year proved favourable in more than one respect. The monsoons arrived timely and brought in copious showers to our fields and tanks, and the consequent agricultural prosperity enabled measures being taken for improving the collection of land revenue, suspended and current. The result was an increase of 6,79 over the estimate. Then again the revival of trade was reflected in the disposal of the chief product of our forests so that most of the classes of sandalwood sold secured higher rates. The rent realised from arrack vend farmers proved better and the duty and gain on ganja realised in 1909-10 and credited as usual to the debt head, "Advances for the purchase and sale of ganja" were adjusted after the close of the year instead of before it, by debit to advances and credit to the revenue head concerned. The production of gold in the mines at the Kolar gold fields was better than anticipated. The royalty on dividends

of gold mining companies, due from 22nd March 1910 in terms of the new lease executed by such companies, was not estimated evidently for want of information as regards the dividends which are generally declared after the companies make up their accounts and place them before the members at their periodical meetings. The amount of such royalty realised during the year was 2,02. The interest due by the Madras Bank on the current account of the Dewan with the Bank for 1909-10, was adjusted by the Bank on 1st July 1910 and the additional investment made in Government securities brought in additional interest. These, as well as the somewhat larger amount of credit of lapsed deposits and the realisation by sale of three Government buildings, *viz.*, the Upper Residency at Mysore, the old Telegraph Office at Mysore and the building at Bangalore known as the Binny Coffee Works, contributed to the large increase over the budget.

3. On the expenditure side, the actuals, however, exceeded the budget by 4,67. This excess was the result of additional expenditure sanctioned in the course of the year, to meet which additional grants to the extent of 7,22, *vide* margin, were sanctioned. If these grants are taken into account the result is a lapse of 2,55. The Forest Department which asked for a large additional grant and obtained 50 does not appear to have had any occasion to spend anything out of this additional allotment, as its total expenditure did not exceed the budget grant. The Public Works Department which obtained an additional grant of 2,49 for some urgent civil works also allowed almost the whole of it to lapse, for the total actuals under public works, excluding military works and railway construction, were only 24,91 against the total grant of 27,22. Thus while the Government of His Highness the Maharaja liberally responded to the supplementary demands of the heads of these important departments to enable them to frame and carry out their programmes satisfactorily, the additional allotments sanctioned could not for various reasons be utilized in many cases. Credit is, however, due to these officers for having utilized only such portions of the grants as could be usefully and economically spent and for resisting the natural tendency of working up the grants anyhow to avoid lapses. There were also some lapses under *Education* and some savings under other heads. The causes of the more important of these lapses and savings are explained in their proper places.

| | |
|---|---|
| Forest ... ... | 50 |
| Palace ... ... | 4,00 |
| General Administration ... ... | |
| Government houses ... ... | 1 |
| Scientific and other minor departments ... | 22 |
| Public Works, Civil Works ... | 2,49 |
| Total ... | 7,22 |

4. A large surplus is no doubt a matter for congratulation; but it would be useful to note in common prudence that the greater part of it is due not to any increase in the normal revenue or to any permanent decrease in the normal expenditure or even the combined result of both of these factors. There was no doubt a slight increase in the normal demand of land revenue, due to resurvey and settlement in parts, but this was not much. What contributed most to the surplus were the recovery of the arrears of land and gold mining revenues, the favourable rate secured for sandalwood and the recovery in advance of some of the khists for minor produce of forests. To these causes which represent real though temporary gain to the State, must be added others which, though they go to swell the receipts from the accounts point of view, cannot be regarded as solid gain accrued to Government during the year. Such are, for instance, the sale of Government buildings, the adjustment of the duty and gain on ganja of the previous year and the credit of certain old items of lapsed deposits. The so-called savings on the expenditure side were mostly lapses which have to be provided for again.

5. The following summary gives the budget and account figures for the year under the group heads. Details will be found in the statements appended to this report.

| Receipts | | | Out-goings | |
|---|---|---|---|---|
| Budget | Accounts | | Budget | Accounts |
| 1,70,04 | 1,82,57 | Principal Heads of, and Direct Demands on, Revenue ... | 33,13 | 33,11 |
| 14,56 | 18,14 | Mining Revenue ... | 2,15 | 2,15 |
| 6,26 | 7,99 | Interest ... | 4,04 | 3,86 |
| | | Palace ... | 19,40 | 23,40 |
| 3,95 | 4,03 | Civil Departments ... | 51,02 | 50,22 |
| 1,40 | 2,28 | Miscellaneous ... | 49,12 | 49,90 |
| 54 | 70 | Military ... | 14,03 | 13,32 |
| | | Famine Relief and Insurance ... | 3,33 | 3,31 |
| 11,20 | 10,59 | State Railways—Revenue Account ... | 7,20 | 7,17 |
| 3,03 | 4,44 | Public Works (including Construction of Railways) ... | 28,00 | 29,65 |
| 15,00 | 15,99 | Cauvery Power Scheme ... | 8,90 | 6,62 |
| 2,25,98 | 2,46,73 | Total ... | 2,20,32 | 2,22,71 |

Other Transactions.

| Receipts Budget | Accounts | | Out-goings Budget | Accounts |
|---|---|---|---|---|
| 5,66 | 24,02 | Surplus or deficit | | |
| | | Adjustments | | |
| | | Capital outlay not charged to revenue | | |
| | | Permanent Debt—Discharged | | |
| 4,01 | 1,24 | Unfunded Debt | | 1 1 |
| | | Deposits and Advances | 29,85 | 33,10 |
| 81 | 3,70 | Advances and Loans | | |
| | 3,32 | Remittances | | |
| | 14 | His Majesty's Treasury | | |
| 1,06,93 | 1,06,93 | Cash balance on 1st July 1910 | | |
| | | Cash balance on 30th June 1911 | 87,55 | 1,06,24 |
| 1,17,41 | 1,39,35 | Total | 1,17,41 | 1,39,35 |

6. The following statement exhibits the difference in the net accounts between the budget and the actuals of the year :—

*Statement showing the net revenue and expenditure for 1910-11.*

| Revenue | Estimate | Actuals | Expenditure | Estimate | Actuals |
|---|---|---|---|---|---|
| I. Land Revenue, etc.— | | | 1. Cost of Revenue Collection— | | |
| 1. Land Revenue | 98,40 | 1,05,20 | (1) Land Revenue (excluding District Administration) | 10,51 | 10,97 |
| | | | (2) Forest | 6,93 | 6,93 |
| 2. Forest | 17,13 | 20,91 | (3) Stamps | 371 | 38 |
| | | | (4) Excise | 3,40 | 3,37 |
| Total | 1,15,53 | 1,26,11 | (5) Customs | | |
| | | | (6) Registration | 85 | 83 |
| II. Taxation— | | | Total | 22,06 | 22,48 |
| 1. Stamps | 7,85 | 7,98 | 2. Civil Service— | | |
| 2. Excise | 40,20 | 41,79 | (1) Palace | 19,40 | 23,40 |
| 3. Customs | | | (2) District Administration | 8,90 | 8,52 |
| 4. Assessed Taxes | 2,75 | 2,86 | (3) General Administration | 7,40 | 7,86 |
| 5. Registration | 1,49 | 1,62 | (4) Law and Justice | 8,33 | 8,02 |
| | | | (5) Police | 9,07 | 9,19 |
| Total | 52,29 | 54,25 | (6) Education | 10,22 | 9,21 |
| | | | (7) Muzrai | 3,49 | 3,55 |
| III. Mining Royalty and Leases | 12,41 | 15,99 | (8) Medical | 6,26 | 6,03 |
| | | | (9) Scientific and other Minor Departments | 2,30 | 2,33 |
| IV. Debt Services, etc.— | | | (10) Civil Works | 21,70 | 20,49 |
| | | | Total | 97,07 | 98,60 |
| Interest, etc. | 2,22 | 4,13 | 3. Miscellaneous— | | |
| | | | (1) Pension, etc. | 8,07 | 7,90 |
| | | | (2) Famine Relief | 3,33 | 3,31 |
| | | | (3) Miscellaneous | 2,53 | 2,56 |
| | | | (4) Stationery and Printing | 2,07 | 2,06 |
| | | | (5) Subsidy to Imperial Government | 35,00 | 35,00 |
| | | | Total | 51,00 | 50,83 |
| | | | 4. Army and Defence— | | |
| | | | (1) Local Service and other Regiments | 13,49 | 12,62 |
| | | | (2) Military Works | 27 | 27 |
| | | | Total | 13,76 | 12,89 |

| Revenue | Estimate | Actuals | Expenditure | Estimate | Actuals |
|---|---|---|---|---|---|
| V. Commercial Services— | | | 5. Commercial Services— | | |
| Revenue Account— | | | (a) Capital outlay— | | |
| Cauvery Power Scheme... | 7,50 | 9,70 | (1) Railways ... | 3,00 | 4,44 |
| State Railways ... | 4,00 | 3,41 | (2) Cauvery Power Scheme ... | 1,40 | 33 |
| Total ... | 11,50 | 13,11 | Total ... | 4,40 | 4,77 |
| Grand Total ... | 1,93,95 | 2,13,59 | Grand Total ... | 1,88,29 | 1,89,57 |

NOTE.—In this statement both the budget and account figures are net, *i.e.*, on the revenue side the gross figures *minus* refunds are shown, while on the charge side the gross expenditure *minus* departmental receipts are given. The revenue from Salt has been deducted from miscellaneous expenditure as usual.

7. The important variations in the actuals as compared with the budget have been already explained in brief. They are also explained in detail later on under the heads in which such variations occur; and so also the differences between the accounts of the year under report and those of the previous year.

## Actuals compared with the revised.

8. The revised was on the whole accurate. The total revenue exceeded the revised by only 44 and this small excess was chiefly in the miscellaneous revenue which is of a fluctuating nature. The total expenditure, however, exceeded the revised by 2,19 and this excess was solely due to the payment to the Madras and Southern Mahratta Railway Company of 2,25 on account of the Mysore Government's share of general stores for railways for which no grant was apparently obtained. If this item is excluded, then the difference between the actuals and the revised will be only 7. Since the actuals in most cases follow the revised very closely, it is not considered necessary to repeat this remark under each head. Necessary explanation is, however, given where the variation is large.

## Objectionable expenditure.

9. The following statement shows the excesses over the budget grants which have not been covered by either additional grants or reappropriations:—

| Major and minor heads of account | Amount of excess expenditure | Amount sanctioned +, or surrendered or reappropriated − to other heads | Amount requiring sanction | Remarks in explanation of the excess |
|---|---|---|---|---|
| 2. Land Revenue— | | | | |
| Remuneration to Shanbhogs and Patels ... | 67 | ... | 67 | Due to arrear payments. |
| 4. Excise— | | | | |
| Loss by dryage and wastage of ganja ... | 1 | ... | 1 | No provision was made in the budget. |
| 8. Stamps— | | | | |
| Stamp Manufactory ... | 1 | −1 | 2 | |
| Discount on sale of stamp paper ... | 1 | ... | 1 | |
| 12. Interest— | | | | |
| Refunds ... ... | 22 | ... | 22 | Due to the adjustment of the wrong credit to interest during previous years. |
| 13. Profit or Loss— | | | | |
| Loss on Investments ... | 1 | ... | 1 | |
| 15. General Administration— | | | | |
| Government houses, stables, etc. ... | 91 | +9 | 82 | Consequent on the entertainment of guests on the occasion of H. H. the Yuvaraja's marriage. |
| 16A. Law and Justice—Courts of Law— | | | | |
| Civil and Sessions Court ... ... | 2 | ... | 2 | Due to increase under travelling allowance. |
| 17. Police— | | | | |
| Superintendence ... ... ... | 5 | +1 | 4 | Due to increased charges of the C. I. D. |
| Railway Police ... | 1 | ... | 1 | Increase in the cost of Railway Police Force. |
| 18. Education— | | | | |
| Government Taluk Schools for boys and girls | 1 | ... | 1 | Excess under vernacular schools. |
| 19. Muzrai— | 6 | ... | 6 | Consequent on the Sarada Pratishta at Sivaganga and the compensation paid for a Chattram at Bangalore. |
| 20. Medical— | | | | |
| Medical Stores ... ... ... | 5 | ... | 5 | Due to payment of arrears. |
| Refunds ... ... ... | 1 | ... | 1 | |
| 21. Scientific, etc., Departments— | | | | |
| Experimental cultivation ... | 1 | ... | 1 | Due to excess under travelling allowance of the Mycologist and Entomologist. |
| 25. Stationery and Printing— | | | | |
| Branch Press at Mysore ... | 1 | ... | 1 | Increase under establishment. |
| 26. Miscellaneous— | | | | |
| Miscellaneous General ... | 50 | ... | 50 | Writing off of irrecoverable loans. |
| Reception of Important Personages ... | 35 | −3 | 38 | In connection with H. H. the Yuvaraja's marriage. |
| Delhi Durbar of 1911 ... ... | 20 | ... | 20 | Unbudgetted. |
| J. and K. Public Works— | | | | |
| Military Works ... ... ... | 3 | ... | 3 | |
| Construction of Railways ... ... | 144 | ... | 144 | Due to payment of the share of general store balances to the Railway Company. |

10. In the case of the item of 82 under *General Administration, Government Houses, Stables, etc.*, and that of 38 under *Reception of Important Personages*, the bulk of the excess expenditure has since been regularised under orders of Government by the transfer of a sum of Rs. 83,652 spent from the State treasuries on the occasion of His Highness the Yuvaraja's marriage from the State to the Palace accounts in the accounts of the current year.

11. The following table exhibits the amount under objection at the end of October 1911 by districts :—

**Amount under objection.**

| Treasuries | Land Revenue | Excise | Police | Education | Medical | Scientific, etc., Departments | Miscellaneous | Village School Fund | Total |
|---|---|---|---|---|---|---|---|---|---|
| State Huzur Treasury | ... | ... | ... | ... | ... | 6 | ... | ... | 6 |
| Bangalore District | 77 | 7 | ... | 5 | 1 | ... | ... | 1 | 91 |
| Kolar do | 23 | ... | 1 | ... | ... | ... | 2 | ... | 26 |
| Tumkur do | ... | 1 | 1 | ... | ... | ... | ... | ... | 2 |
| Shimoga do | 3 | ... | ... | ... | ... | ... | 1 | ... | 4 |
| Kadur do | 13 | ... | ... | ... | ... | ... | ... | ... | 13 |
| Chitaldrug do | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| Mysore do | 9 | ... | 2 | ... | ... | ... | 6 | ... | 17 |
| Hassan do | 3 | ... | ... | ... | ... | ... | ... | ... | 3 |
| Total ... | 1,28 | 8 | 4 | 5 | 1 | 6 | 9 | 1 | 1,62 |

12. The heavy increase in the amount under objection in the Bangalore District from 31 in the previous year to 91 in the year under report is unsatisfactory. Mysore, on the other hand, shows great improvement by reducing the amount under objection from 98 in the preceding year to 17. The amount under objection in the whole State has gone down from 1,80 in the preceding year to 1,62.

13. The following is a statement showing the nature of objections under the several heads of accounts :—

| Heads of Classification | Want of bills from districts | Want of sub-vouchers | Want of Government sanction | Want of detailed contingent bills | Want of completion bills | Total |
|---|---|---|---|---|---|---|
| 2. Land Revenue ... | 1,22 | 2 | ... | 3 | 1 | 1,28 |
| 4. Excise ... | ... | 2 | ... | ... | 6 | 8 |
| 17. Police ... | 2 | ... | ... | 2 | ... | 4 |
| 18. Education ... | ... | 5 | ... | ... | ... | 5 |
| 20. Medical ... | ... | ... | 1 | ... | ... | 1 |
| 21. Scientific, etc., Departments ... | ... | ... | 6 | ... | ... | 6 |
| 26. Miscellaneous ... | 4 | 1 | 4 | ... | ... | 9 |
| Village School Fund charges ... | ... | ... | ... | ... | 1 | 1 |
| Total ... | 1,28 | 10 | 11 | 5 | 8 | 1,62 |

14. It will be seen that the bulk of objections refer to the head *Land Revenue* and that the nature of objections is want of bills from districts. These objections generally arise in the following way. For potgi payments and Malnad inam payments, statements are prepared and sent to this office long after the list of payments are despatched. If only the officers concerned will see to their prompt preparation and despatch, the amount under such objection can be materially reduced. The Treasury officers also can do much in the way of reducing the amount under objection in such cases by insisting on prompt submission of the papers.

15. There were some items of objection during the year which were of a serious nature inasmuch as they showed deliberate intention on the part of those concerned to violate the code rules and to disregard the instructions of the audit office. The following may be referred to :—

(1) In March 1911 an abstract contingent bill for Rs. 142-8-0 for furniture purchased was cashed by the Inspector-General of Education. This bill did not give particulars as regards institutions for which the furniture was purchased. These particulars were called for in August 1911 but were received only in December 1911. On their receipt, it was observed that the furniture purchased was for the office of the Inspector-General and for the Sloyd centre at Bangalore, and that sanction of Government to the purchase, which was necessary under the rules, had not been obtained. The amount was therefore placed under objection;

but it has been neither refunded nor the requisite sanction of Government obtained. In the first place purchases requiring Government sanction should not have been made without previously obtaining such sanction; and in the second place, the omission when pointed out should have been at once rectified or the amount refunded into the treasury.

(2) The Inspector-General of Education sent up in November 1910, a claim for Rs. 18 on account of arrear pay for nine months from 1st July 1910 of one Siddoji Rao, master of the old hobli school at Thondebavi. In verifying the claim it was found that the amount claimed had been drawn in May 1901 on a supplemental bill. The Inspector-General was therefore requested in May 1911 to explain the circumstances under which a second claim for an amount paid years back was again preferred. The matter was said to be under departmental enquiry, but the result has not yet been communicated.

(3) The Inspector of the Railway Police at Mysore, when going on two months' privilege leave, drew in advance his pay for April and May 1911. He availed himself of only a portion of the leave and returned to duty on the 5th of May 1911. He again claimed his pay for April and May 1911 on ordinary bills deducting $\frac{1}{6}$th of the advance and the bills were cashed by the sub-treasury. The Treasury officer was requested by the audit office to explain the irregularity and also to instruct the sub-treasury not to disburse the pay of the Inspector for two months, *i.e.*, till the advance was adjusted. Not only was no explanation furnished but the pay of the Inspector was disbursed in spite of instructions to the contrary. When, however, the matter was brought to the notice of the Deputy Commissioner, he took effective steps to punish those responsible and also to recover the advances.

## Section A.—PRINCIPAL HEADS OF REVENUE.

### Revenue.

| Accounts 1909-10 | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|
| Rs. | Rs. | Rs. | Rs. |
| 178,47 | 170,04 | 182,31 | 182,57 |

16. The total revenue under the principal heads exceeded the estimate by 12,53 and the previous actuals by 4,10. The causes which led to this satisfactory result are explained below.

### I. Land Revenue.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 96,12 | Assessment on lands... ... ... | 91,76 | 97,16 | 97,28 |
| 5,07 | Quit-rent of minor Inam villages including Kayamgutta ... ... ... | 5,20 | 5,40 | 5,42 |
| 3,80 | Miscellaneous ... ... ... | 3,00 | 4,00 | 4,06 |
| 4 | Rent on toddy trees ... .... ... | 4 | 4 | 3 |
| 105,03 | Total ... | 1,00,00 | 1,06,60 | 1,06,79 |

17. The budget anticipated only normal collections and allowed a fair margin for the collection of suspended arrears and for the increase in the net demand consequent on resurvey and settlement. But as a result of good harvests there were larger collection of arrears and fuller collection of current demand.

These reasons account also for the increase of 1,76 over the actuals for 1909-10.

### II. Forest.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 12,68 | Timber and other produce removed by Government agency ... ... | 13,01 | 15,00 | 15,05 |
| 4,48 | Do by consumers or purchasers... | 3,94 | 5,40 | 5,46 |
| ... | Confiscated drift and waif wood ... | 1 | ... | ... |
| 1,43 | Miscellaneous ... ... ... | 18 | 45 | 44 |
| 18,59 | Total ... | 17,14 | 20,85 | 20,95 |

18. There was an improvement in this revenue, the actuals having exceeded the budget anticipation by 3,81 and the accounts of the previous year by 2,36.

The quantity of sandalwood sold was slightly larger and the rates secured for most of the classes were also better than anticipated; and the result was an increase of 2,75 over the estimate. There was, on the other hand, a fall of about half a lakh under timber owing to the market for other than superior rosewood, shipped to Europe, continuing to be dull throughout the year and also to transport difficulties experienced in the major districts. This fall was, however, more than made up by the large increase of 1,28 under "Other minor produce" due partly to recovery of tangadi khists in advance and partly to keen competition for leases, and another small increase of 24 under "Miscellaneous—Other Sources," the fluctuating nature of which does not admit of very accurate estimate being formed of it.

While the increases over the accounts for 1909-10 under the first two minor heads are attributable to the causes above mentioned, the fall under *Miscellaneous* was due to the fact that in 1909-10, the realisation of 1,08 from sale of elephants captured by the khedda operations was special for that year.

## III. Excise.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 21,20 | Arrack ... ... ... ... | 19,93 | 20,75 | 20,69 |
| 20,03 | Toddy ... ... ... ... | 19,35 | 19,30 | 19,23 |
| 3 | Beer ... ... ... | 3 | 5 | 8 |
| 4 | Akki Bhoja—License Fees ... ... | 4 | 3 | 2 |
| 24 | Ganja ... ... | 70 | 1,32 | 1,25 |
| 40 | Opium ... ... ... ... | 35 | 40 | 50 |
| 10 | Miscellaneous ... ... ... | 7 | 10 | 15 |
| 7 | Proportionate share of the cost of Central | | | |
| ... | Distillery Establishment charges recovered | | | |
| | from the Civil and Military Station ... | 3 | 5 | 7 |
| 42,11 | Total ... | 40,50 | 42,00 | 41,99 |

19. While this revenue was better than the estimate by 1,49, it fell short of the previous actuals by 12. The improvement over the estimate was chiefly under (*a*) *Arrack* (76), (*b*) *Ganja* (55) and (*c*) *Opium* (15). The excess under *Arrack* was partly due to larger realisations of rent on farms, etc., and partly also to better collections; that under *Ganja* was owing to the adjustment during the year of the duty on, and gain by sale of, Ganja of the previous year; and the increase in the gain on sale of opium was due to better sales.

Compared with previous actuals the important variations were :—

| | |
|---|---|
| (1) Arrack ... ... ... ... | — 51 |
| (2) Toddy ... ... ... ... | — 80 |
| (3) Ganja ... ... ... ... | + 1,01 |
| (4) Opium ... ... ... ... | + 10 |

The first was due to less consumption and the second to a decrease in the shops licensed and the less number of trees tapped. The increases under (3) and (4) were due to the causes above explained.

## IV. Assessed Taxes.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... | 2,89 |
| Budget, 1910-11 ... ... ... | 2,75 |
| Revised, 1910-11 ... ... ... | 2,88 |
| Accounts, 1910-11 ... ... ... | 2,87 |

20. The slight increase over the estimate was in the "Assessment on Vacant Building Sites."

## VI. Salt.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... | 8 |
| Budget, 1910-11 ... ... ... | 5 |
| Revised, 1910-11 ... ... ... | 9 |
| Accounts, 1910-11 ... ... ... | 9 |

21. No remarks.

## VII. Stamps.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 3,55 | Sale of general stamps | 3,30 | 3,48 | 3,48 |
| 4,37 | Sale of court-fee stamps | 4,47 | 4,48 | 4,48 |
| 8 | Sale of plain paper for court purposes | 7 | 7 | 7 |
| 6 | Duty on impressing unstamped and insufficiently stamped documents | 14 | 10 | 10 |
| 10 | Fines and penalties | 11 | 12 | 12 |
| ... | Miscellaneous | 1 | 1 | 1 |
| 8,16 | Total | 8,10 | 8,26 | 8,26 |

22. The improvement over the estimate was chiefly in the sale of general stamps, while that over the actuals of the previous year was in the sale of court-fee stamps.

## VIII. Registration.

| | |
|---|---|
| Accounts, 1909-10 | 1,61 |
| Budget, 1910-11 | 1,50 |
| Revised, 1910-11 | 1,63 |
| Accounts, 1910-11 | 1,62 |

23. No remarks excepting that the realisations from fees levied in Registry and Sub-Registry Offices were more than estimated.

## Section A.—DIRECT DEMANDS ON THE REVENUE.

### Expenditure.

| Accounts 1909-10 | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|
| Rs. | Rs. | Rs. | Rs. |
| 33,11 | 33,13 | 32,98 | 33,11 |

24. The actuals in this section closely followed the estimate and stood at the same figure as the accounts for 1909-10.

### 1. Refunds and Drawbacks.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 1,59 | Land Revenue | 1,60 | 1,60 | 1,58 |
| 1 | Forest | 1 | 4 | 4 |
| 41 | Excise | 30 | 20 | 20 |
| ... | Sayer Customs | ... | ... | ... |
| 28 | Stamps | 25 | 29 | 28 |
| 1 | Other Refunds | 1 | 1 | 1 |
| 2,30 | Total | 2,17 | 2,14 | 2,11 |

25. The actuals were close to the estimate but were less than the previous actuals by 19. It will be observed that the fluctuations were due almost wholly to less refunds under *Excise*. This was due to a greater number of the refund bills having been cashed during 1909-10 than in 1910-11.

### 2. Land Revenue.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 59 | Revenue Commissioner | 59 | 57 | 55 |
| 8,61 | Charges of District Administration | 8,90 | 8,52 | 8,52 |
| 7,62 | Remuneration to shanbhogs and patels | 7,93 | 8,59 | 8,60 |
| 1,52 | Revenue Survey and Settlement | 1,69 | 1,45 | 1,56 |
| 5 | Inam Department | 5 | 4 | 4 |
| 10 | District Survey Establishment | 10 | 10 | 10 |
| 18 | Assignments | 15 | 12 | 12 |
| 18,67 | Total | 19,41 | 19,39 | 19,49 |

26. Though the actuals followed the estimate pretty closely in the aggregate, there were slight variations in the details. *The Charges of District Administration* showed a saving of 38 which was due chiefly to the full scale of shekdars under the new scheme not having been employed. The *Remuneration to Shanbhogs and Patels* was more by 67 as the charges of the year included some arrear payments. The claims for potgi are not evidently preferred and admitted regularly. There was a small saving of 13 under *Revenue Survey and Settlement* as the lump-sum grant sanctioned for establishment proved somewhat high.

The excess over the accounts for 1909-10 was in the remuneration paid to village officers, the amount paid during the year being comparatively larger for the reason mentioned above.

## 3. Forest.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 4,69 | Conservancy and Works ... ... | 3,79 | 3,75 | 3,82 |
| 3,02 | Establishment ... ... | 3,14 | 3,12 | 3,11 |
| 7,71 | Total ... | 6,93 | 6,87 | 6,93 |

27. The total expenditure under this head was exact to the estimate; but it was not found necessary to utilize any portion of the additional grant of 50, which was sanctioned on the urgent requisition of the Conservator.

There were some variations in the details. The grant for buildings was exceeded by 20 but this excess was mostly counterbalanced by the savings in the charges for removing timber, the feed and keep of cattle and establishment.

As compared with the previous actuals there was a fall of 78. In 1909-10 a provision of 87 was made for khedda operations but such operations were not found necessary during the year under report.

## 4. Excise.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 33 | Superintendence (Headquarters) ... | 36 | 38 | 38 |
| 2,84 | District Executive Establishment ... | 2,99 | 2,94 | 2,94 |
| 4 | Distillery Establishment ... | 5 | 4 | 4 |
| ... | Loss by dryage and wastage of opium ... | ... | ... | ... |
| ... | Loss by dryage and wastage of ganja ... | ... | 1 | 1 |
| ... | Loss by dryage and wastage of majum ... | ... | ... | ... |
| 3,21 | Total ... | 3,40 | 3,37 | 3,37 |

28. The estimate was fairly accurate but the actuals exceeded the accounts for 1909-10 by 16. The comparatively larger remuneration paid for carriage of liquor and the loss sustained by bung wastage of liquor were the chief causes of the excess over the previous actuals.

## 8. Stamps.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| ... | Commissioner ... ... ... | ... | ... | ... |
| 3 | Superintendence ... ... ... | 3 | 3 | 2 |
| 14 | Stamp Manufactory ... ... | 14 | 15 | 15 |
| 21 | Discount on sale of stamp papers and labels ... | 20 | 20 | 21 |
| ... | Discount on sale of plain paper for court purposes | ... | ... | ... |
| 38 | Total | 37 | 38 | 38 |

29. No remarks.

## 9. Registration.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 8 | Superintendence ... ... ... | 8 | 8 | 8 |
| 76 | District charges ... ... ... | 77 | 75 | 75 |
| 84 | Total ... | 85 | 83 | 83 |

30. This expenditure was within the estimate and was in the aggregate about the same as the actuals of the previous year.

## SECTION AA.—MINING REVENUE.

### Mining Royalty and Leases.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 16,40 | Royalty ... ... ... | 14,50 | 18,06 | 18,06 |
| 12 | Rent on prospecting lands ... ... | 6 | 8 | 8 |
| 1 | Fines on assignments ... ... | ... | ... | ... |
| 16,53 | Total ... | 14,56 | 18,14 | 18,14 |

31. During the year under report the production of gold proved better than the estimate and the ordinary royalty realised was therefore more. The royalty due on dividends for 1909-10 and 1910-11 was not estimated for want of information, as there is generally some interval between the close of a period and the declaration of dividends in respect of such period. The amount realised from this source was over 2 lakhs.

The following table gives, as usual, the gold produced and the royalty realised thereon in the years 1909-10 and 1910-11 :—

| | 1909-10 | 1910-11 | 1910-11 more + or less − |
|---|---|---|---|
| Weight of bar gold produced in ozs. ... ... ... | 552,781 | 548,684 | −4,097 |
| Certified value in £ ... ... ... | 2,124,450(*a*) | 2,103,550(*b*) | −20,900 |
| Royalty in £ ... ... ... ... | 106,000 | 118,555(*c*) | +12,555 |
| Arrears of previous years collected in the year under report in £... | 21,674 | 18,928 | −2,746 |
| Arrears remaining at the end of the year in £ ... ... | 18,928 | 18,920 | −8 |

(*a*) and (*b*) include £4,147 and £2,112, respectively, worth of gold produced by the Mysore West and Mysore Wynaad Companies, on which no royalty was paid under the recent rules.

(*c*) includes royalty of £13,483 at 2½% on the dividends.

## SECTION AA.—MINING REVENUE.

### 10. Charges against Mining Revenue.

| Accounts 1909-10 Rs. | | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 81 | Cost of supervision—75 per cent of Geological Department charges ... ... | 86 | 85 | 86 |
| 26 | Law and Justice—Courts of Law ... | 26 | 26 | 26 |
| 62 | Police—K. G. F. Police charges ... ... | 64 | 62 | 63 |
| 3 | Education ... ... ... | 3 | 3 | 3 |
| 19 | Medical ... ... ... | 16 | 16 | 16 |
| 4 | Miscellaneous ... ... ... | 6 | 7 | 7 |
| 42 | Refunds ... ... ... | 14 | 16 | 14 |
| 2,37 | Total ... | 2,15 | 2,15 | 2,15 |

32. No remarks except that the saving on the previous actuals was due chiefly to a refund of 27 made that year to two minor gold mining companies in terms of their altered leases.

## SECTION B.—INTEREST.

### RECEIPTS.

| Accounts 1909-10 Rs. | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|
| 6,32 | 6,26 | 8,00 | 7,99 |

33. The actuals both the estimate and the previous actuals and the excesses are explained under concerned.

## X. Interest.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 1,41 | Interest on Loans ... ... ... | 1,07 | 1,14 | 1,12 |
| 36 | Interest on arrears of Revenue ... ... | 24 | 38 | 39 |
| 1,77 | Total ... | 1,31 | 1,52 | 1,51 |

34. The improvement over the estimate was, as might be expected, chiefly under *Interest on arrears of revenue*; under the other minor head against the demand of 2,67 a lump deduction of 1,60 was made in consideration of the slackness in the demand and recovery of interest due, and the year's actuals have justified the deduction. Out of the amount due by agricultural banks 37 was written off as irrecoverable.

The following table gives the demand, collection and balance of interest on loans for 1910-11.

| Particulars | Demand | | | Collection | | | Balance |
|---|---|---|---|---|---|---|---|
| | Arrears | For 1910-11 | Total | Arrears | For 1910-11 | Total | |
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Interest on Loans to Encumbered Jahgirdars | 69(*a*) | 28 | 97 | 17 | 10 | 27 | 70 |
| Do do Municipalities ... | ... | 3 | 3 | ... | 3 | 3 | ... |
| Do on Special Loans ... ... ... | 88 | 22 | 110 | 14 | ... | 14 | 96 |
| Do on Other Loans ... ... | 3 | ... | 3 | 3 | ... | 3 | ... |
| Do on Loans to Agricultural Banks | 45(*b*) | 36 | 81 | 8 | 34 | 42 | 39 |
| Total ... | 2,05 | 89 | 2,94 | 42 | 47 | 89 | 2,05 |

(*a*) In the previous report this was shown as 83; but the alteration from 5 to 3½% in the rate of interest on the loan account of one of the jahgirdars sanctioned with retrospective effect has reduced the balance recoverable to 69.

(*b*) In the last report this was only 8, due to the difference having been wrongly shown under Loans.

It will be observed from the above that the balance outstanding at the close of the year was the same as it stood at the commencement of the year thus showing that only an amount equal to the demand of the year was realised and that no part of the arrears was recovered during the year.

## XI. Profit or Loss.

| | | |
|---|---|---|
| Accounts, | 1909-10 ... ... ... ... | 4,55 |
| Budget, | 1910-11 ... ... ... ... | 4,95 |
| Revised, | 1910-11 ... ... ... ... | 6,48 |
| Accounts, | 1910-11 ... ... ... ... | 6,48 |

35. The actuals were better than the budget by 1,53 and this was due partly to the investment made during the year and partly to the adjustment of the interest on the current deposit with the Madras Bank due for the previous year.

## Section B.—INTEREST.

### Expenditure.

| Accounts 1909-10 | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|
| Rs. | Rs. | Rs. | Rs. |
| 3,61 | 4,04 | 3,79 | 3,86 |

36. There was a small saving on the estimate, but the previous actuals were exceeded by 25. This was chiefly due to the adjustment debit of an erroneous credit of 22 to interest instead of to loans (12, recoveries from indebted members of the Chikmagalur Agricultural Bank and 10, from an encumbered jahgirdar) in the previous year.

## 11. Interest on Ordinary Debt.

| Accounts 1909-10 Rs. | | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| ... | (1) On 5 Per Cent Mysore Railway Loan of 1882 ... ... ... | 5 | ... | ... |
| 59 | (2) On 4 Per Cent Mysore State Loan of 1906-07 ... ... ... | 80 | 72 | 71 |
| 59 | Total ... | 85 | 72 | 71 |

37. The accounts of the year fell short of the estimate by 14. There was during the year no claim for the interest due on the 5% loan of 1882 and the demand for that due on the 4% loan of 1906-07 was not full.

## 12. Interest on other Obligations.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 2,11 | Interest on Mysore Government Savings Bank Deposits ... ... ... | 2,25 | 2,04 | 2,02 |
| 22 | Interest on Endowment Funds ... ... | 23 | 19 | 19 |
| 59 | Interest on Mysore State Life Insurance Fund ... ... ... | 65 | 65 | 65 |
| 2 | Refunds ... ... ... | ... | 12 | 22 |
| 2,94 | Total ... | 3,13 | 3,00 | 3,08 |

38. This expenditure was on the whole about the same as the estimate but exceeded the previous actuals by 14. The only variations of importance as compared with the estimate were the savings under *Interest on Savings Bank Deposits* (23) and the excess under *Refunds* (22). The former was due mostly to larger withdrawals and the latter to the adjustment of the wrong credit to interest instead of the principal mentioned in paragraph 32 of the previous report.

## 13. Profit or Loss.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 8 | Loss on Investments ... ... ... | 6 | 7 | 7 |
| ... | Interest on overdraft and on temporary loan from Madras Bank ... ... | ... | ... | ... |
| 8 | Total ... | 6 | 7 | 7 |

39. No remarks.

## Section C.—PALACE.

## 14. Palace.

### Expenditure.

| | | |
|---|---|---|
| Accounts, | 1909-10 ... ... ... ... ... | 19,40 |
| Budget, | 1910-11 ... ... ... ... ... | 19,40 |
| Revised, | 1910-11 ... ... ... ... ... | 23,40 |
| Accounts, | 1910-11 ... ... ... ... ... | 23,40 |

40. During the year under report an addition of 4,00 was made to the Civil List and an additional grant sanctioned to cover the excess. Hence the excess over the previous actuals.

## Section D.—RECEIPTS BY CIVIL DEPARTMENTS.

### Receipts.

| Accounts 1909-10 | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|
| Rs. | Rs. | Rs. | Rs. |
| 4,32 | 3,95 | 3,92 | 4,03 |

41. While the receipts in this section exceeded the estimate by 8, they fell short of the accounts for 1909-10 by 29. The differences under each head are comparatively small.

## XII A. Law and Justice—Courts of Law.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 2 | Sale proceeds of unclaimed and escheated property ... ... | 3 | 2 | 2 |
| 2 | Recoveries on account of pauper suits ... | 1 | 5 | 5 |
| 36 | Fees, fines and forfeitures ... ... | 36 | 35 | 35 |
| ... | Savings and refunds ... ... | ... | ... | ... |
| 2 | Miscellaneous ... ... ... | 4 | 2 | 2 |
| 42 | Total ... | 44 | 44 | 44 |

42. The actuals followed the estimate and the previous accounts pretty closely.

## XII B. Law and Justice—Jails.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 15 | Proceeds of Jail labor and manufactures ... | 15 | 17 | 16 |
| 1 | Proceeds of Jail garden ... ... | 1 | 1 | 1 |
| 2 | Hire of convicts ... ... ... | 4 | 2 | 2 |
| ... | Guarding charges of out-door gangs ... | ... | ... | ... |
| 6 | Cost of maintenance of Civil and Military Station prisoners ... ... | 5 | 6 | 6 |
| ... | Savings and Refunds ... ... | ... | ... | ... |
| ... | Miscellaneous ... ... ... | ... | ... | ... |
| 24 | Total ... | 25 | 26 | 25 |

43. No remarks.

## XIII. Police.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| ... | Police supplied to private persons | 2 | ... | ... |
| 13 | Seven-tenth share of Railway Police recovered from Companies ... ... ... | 6 | 4 | 8 |
| 15 | Contribution by Mining Companies for the Detective Police at Kolar Gold Fields ... | 13 | 12 | 12 |
| ... | Savings and Refunds ... ... ... | ... | ... | ... |
| 1 | Miscellaneous and other items ... ... | 2 | 6 | 5 |
| 29 | Total ... | 23 | 22 | 25 |

44. The receipts of the year were close to the estimate and the slight fall as compared with the previous accounts was in consequence of some arrear collection of contribution in the previous year.

## XIV. Education.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 85 | School fees ... ... ... | 80 | 82 | 82 |
| 29 | Sale proceeds of school books, maps and other publications. ... | 28 | 28 | 29 |
| ... | Industrial School Receipts .... | ... | ... | ... |
| 15 | Contribution from Municipal Funds... | 15 | 15 | 14 |
| 3 | Do Muzrai Funds ... | 4 | 3 | 3 |
| 2 | Do people towards Anglo-Vernacular and Sanskrit Schools ... ... ... | 3 | 4 | 4 |
| ... | Savings, refunds and fines ... | 1 | 1 | 1 |
| 1,34 | Total ... | 1,31 | 1,33 | 1,33 |

45. The budget anticipations have been fully realised, and the actuals of the year are about the same as those of the preceding year.

## XV. Medical.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| ... | Hospital receipts ... ... | 1 | ... | ... |
| 1 | Value of medicines sold... ... | 1 | 1 | 1 |
| 4 | Sale of lanoline vaccination lymph ... | 2 | 3 | 3 |
| 7 | Cost of maintenance of Civil and Military Station lunatics and lepers ... ... ... | 7 | 7 | 7 |
| 5 | Miscellaneous ... ... | ... | 5 | 5 |
| ... | Contribution from Municipal Funds on account of Local Fund Dispensaries ... .... | 87 | 82 | 90 |
| 1,02 | Contribution from District Funds on account of Local Fund Dispensaries ... ... ... | | | |
| ... | Receipts from lunatic labour ... | 1 | ... | ... |
| ... | Sale of vaccinated calves ... | 1 | ... | ... |
| ... | Sanitary School ... ... | ... | ... | ... |
| 1 | Plague Receipts ... ... | 1 | 1 | 1 |
| 8 | Contribution from the Municipalities of Bangalore and Mysore Cities on account of the pay of Health Officers ... ... | 9 | 8 | 10 |
| 1,28 | Total ... | 1,10 | 1,07 | 1,17 |

46. No remarks excepting that the small differences between the actuals and the estimate and the previous actuals were due to irregular adjustment in previous years of the contributions due from Local Funds. These contributions are according to the Local Fund rules payable by cheques and the Presidents used formerly to draw such cheques either on the last day of the year (when there was no time for the treasuries to cash them) or in subsequent years. Effective steps were taken in 1909-10 for their regular adjustments.

## XVI. Scientific and other Minor Departments.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 8 | Botanical and other gardens ... | 6 | 8 | 8 |
| 56 | Veterinary and Stallion Receipts ... | 43 | 38 | 36 |
| ... | Agricultural Department Mis. Receipts | 1 | 1 | 1 |
| 4 | Geological Department ... ... | 6 | 6 | 7 |
| 7 | Miscellaneous ... ... | 5 | 6 | 6 |
| ... | Receipts on account of public exhibition and fairs ... ... | 1 | 1 | 1 |
| 75 | Total ... | 62 | 60 | 59 |

47. The total actuals were about the same as the estimate, and the difference between the actuals of the two years was due to the variation in the sale of Amrut Mahal cattle.

## SECTION D.—SALARIES AND EXPENSES OF CIVIL DEPARTMENTS.

### EXPENDITURE.

| | Accounts 1909-10 Rs. | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| | 50,28 | 52,98 | 51,98 | 52,15 |
| Deduct amounts transferred to 10.—Charges against Mining Revenue ... | *1,91* | *1,96* | *1,92* | *1,93* |
| Balance ... | 48,37 | 51,02 | 50,06 | 50,22 |

48. As compared with the estimate there was a large lapse of 80, but compared with the actuals of the previous year there was an excess of 1,85. These variations are explained in their proper places.

## 15. General Administration.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 48 | Dewan to His Highness the Maharaja ... | 48 | 44 | 44 |
| 7 | Tour charges ... ... ... | 20 | 6 | 12 |
| 42 | State Councillors ... ... ... | 43 | 43 | 43 |
| 1 | Legislative Council, Travelling Allowance to non-official members ... ... | 1 | ... | 1 |
| 2,26 | Civil Secretariats ... ... ... | 2,52 | 2,40 | 2,39 |
| 88 | Staff and Household of His Highness the Maharaja ... ... ... | 1,08 | 1,03 | 1,02 |
| 94 | Comptroller's Office ... ... | 1,03 | 1,01 | 1,00 |
| 15 | State Huzur Treasury ... ... | 17 | 12 | 11 |
| 1,53 | Government Houses, Stables, Parks and Gardens ... ... ... | 1,43 | 2,33 | 2,34 |
| 1 | Durbar presents ... ... ... | 5 | ... | ... |
| 6,75 | Total ... | 7,40 | 7,82 | 7,86 |

49. The charges on the whole exceeded the estimate by 46 and the previous actuals by 1,11.

Compared with the estimate almost all the minor heads, excepting *Government Houses, etc.*, showed savings. Of these the only important one was under *Civil Secretariats* due to savings in salaries and establishment. The excess under *Government Houses, etc.*, was somewhat large consequent on the special entertainment of guests, Indian (27), European (64), in connection with the marriage of His Highness the Yuvaraja of Mysore. The major portion of these charges has, however, been since ordered to be debited to Palace and the required adjustment will be made in the accounts of the current year. When this is done, the excess under *Government Houses, etc.*, will be considerably reduced.

The excesses over the accounts of the previous year were chiefly under *Civil Secretariats* (13), *Staff and Household of His Highness the Maharaja* (14) and *Government Houses and Stables* (81). The first was mostly the result of increased charges under travelling allowances and contingencies; the second was in consequence of the debit of the salary of the Military Secretary for the full year instead of only a part as in the previous year, the appointment of an Assistant to the Military Secretary and the transfer of a few hands from the establishment of the Military branch of the General and Revenue Secretariat to the Military Secretary's Office; and the third was due to the special entertainment of guests mentioned above.

During the year a small additional grant (Rs. 1,500) was sanctioned for meeting certain additional charges under *Government Houses, etc.*

## 16A. Law and Justice—Courts of Law.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 1,13 | Chief Court ... ... ... | 1,07 | 1,04 | 1,03 |
| 13 | Law Officers ... ... ... | 15 | 15 | 15 |
| 53 | Civil and Sessions Courts ... ... | 52 | 53 | 54 |
| 30 | Assistant Sessions and Sub-Judges' Courts ... | 31 | 33 | 32 |
| 90 | Munsiffs' Courts ... ... ... | 93 | 91 | 92 |
| 62 | Process Serving Establishments ... ... | 64 | 61 | 61 |
| 18 | District Magistrates' Courts ... ... | 21 | 21 | 21 |
| 24 | City Magistrates' Courts ... ... | 17 | 16 | 16 |
| ... | Kolar Gold Mines Assistant Commissioner and 1st Class Magistrate ... ... | ... | ... | ... |
| 12 | Refunds ... ... | 15 | 12 | 12 |
| 4,15 | | 4,15 | 4,06 | 4,06 |
| 3,55 | Add share of Land Revenue Charges debitable to this head ... ... | 3,52 | 3,49 | 3,47 |
| 7,70 | Total ... | 7,67 | 7,55 | 7,53 |

50. Excepting for some unimportant deviations this expenditure followed the estimate. Under *Chief Court* the less expenditure when compared with the accounts for 1909-10, was due to the fact that the leave allowances of the Chief Judge were drawn in July 1911 instead of during the year.

## 16B. Law and Justice—Jails.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 1,11 | Jails ... ... ... | 1,13 | 1,10 | 1,07 |
| 12 | Jail manufactures ... ... ... | 22 | 11 | 11 |
| ... | Refunds ... ... ... | ... | ... | ... |
| 1,23 | Total ... | 1,35 | 1,21 | 1,18 |

51. The only important decrease was in the charges for *Jail manufactures*. Evidently the lump-sum grant of 10 for looms and buildings for opening the khaki weaving industry in the Central Jail at Bangalore was not utilised.

## 17. Police.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 42 | Superintendence—Headquarters ... | 39 | 42 | 44 |
| 73 | Town Police, Bangalore and Mysore ... | 76 | 74 | 74 |
| 7,71 | District Police ... ... ... | 7,66 | 7,81 | 7,76 |
| ... | Kolar Gold Fields Police ... ... | ... | ... | ... |
| 12 | Special Police—Detective Police, Kolar Gold Fields ... ... ... | 13 | 12 | 12 |
| 11 | Railway Police ... ... ... | 10 | 12 | 11 |
| ... | Refunds ... ... ... | ... | ... | ... |
| 9,09 | | 9,04 | 9,21 | 9,17 |
| 27 | Share of Land Revenue charges debitable to Police ... ... ... | 26 | 26 | 27 |
| 9,36 | Total ... | 9,30 | 9,47 | 9,44 |

52. There was a slight excess in this expenditure and this was chiefly under *District Police*, due to the increase in the charges for travelling allowance of officers and men incurred in connection with the marriage of His Highness the Yuvaraja of Mysore for which an additional grant of 38 was sanctioned from surrenders. But there was a saving of 10 in the pay of the policemen over and above the deduction made on this account in the budget, and also sundry other savings under other minor heads which reduced the excess over the total estimate to only 13.

## 18. Education.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 50 | University ... ... ... ... ... | ... | ... | ... |
| 34 | Direction ... ... ... ... ... | 36 | 35 | 36 |
| 67 | Inspection ... ... ... ... ... | 70 | 85 | 87 |
| 2,84 | Government Colleges and High Schools, General ... ... ... | 2,41 | 1,95 | 1,98 |
| 32 | Government Schools, Special ... ... | 36 | 33 | 33 |
| 2,56 | Government Taluk Schools for Boys and Girls | 3,69 | 3,69 | 3,70 |
| 33 | Book Department ... ... ... | 34 | 32 | 32 |
| 15 | Oriental Library and search for Sanskrit Manuscripts ... ... ... ... | 16 | 16 | 16 |
| 1,57 | Grants-in-aid ... ... ... | 2,43 | 2,14 | 2,15 |
| 51 | Scholarships ... ... ... | 56 | 50 | 48 |
| 50 | Miscellaneous ... ... ... | 52 | 18 | 18 |
| ... | Refunds ... ... ... | ... | ... | ... |
| 10,29 | Total ... | 11,53 | 10,47 | 10,53 |

53. The charges under this head fell short of the estimate by 1,00 but exceeded the actuals of the previous year by 24.

Compared with the estimate the large saving was due—

(1) to the grants-in-aid made for Janopakari Doddanna Chetty's Industrial School at Bangalore and also for opening certain new village elmentary schools not having been utilised;

(2) to the special grants made for furniture and apparatus for the Maharaja's College, Mysore, and for meeting certain additional charges of the Central College, Bangalore, having been only partially utilised, and

(3) to the lump-sum provision made under *Miscellaneous* for travelling allowances, for prizes and for special grants for Anglo-Vernacular and Vernacular schools having to some extent lapsed.

As compared with 1909-10, the important variations were :—

| | |
|---|---|
| (*a*) University ... ... ... ... | —50 |
| (*b*) Inspection ... ... ... ... | +20 |
| (*c*) Government Colleges ... ... ... | —86 |
| (*d*) Government Schools ... ... ... | +1,15 |
| (*e*) Grants-in-aid ... ... ... ... | +58 |
| (*f*) Miscellaneous ... ... ... ... | —32 |

The decreases under (*a*), (*c*) and (*f*) were only nominal as owing to a reclassification adopted during the year the grant to the Indian Institute of Science was included under grants-in-aid, the charges for High Schools were shown against (*d*) and the lump sum grant of 31 on account of travelling allowances, furniture, apparatus and prizes and special grants, provided under *Miscellanecus* for want of details, was debited to the minor heads concerned when the charges came to be actually incurred. The net result of these and other minor variations was an increase of 24 due to progressive salaries and increased cost of travelling allowances and supplies and services.

## 19. Muzrai or Religious and Charitable Institutions.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... ... | 3,58 |
| Budget, 1910-11 ... ... ... ... | 3,49 |
| Revised, 1910-11 ... ... ... ... | 3,55 |
| Accounts, 1910-11 ... ... ... ... | 3,55 |

54. There were two items of additional expenditure, *viz.*, (1) the Pratishta of Sarada Devi at Sivaganga and (2) the compensation paid for Dewan Bahadur Raghunatha Rao's chattram at Bangalore, for both of which no provision had been made in the budget. But for this additional expenditure there would have been some savings on the estimate.

The saving on the previous actuals was the result of less grant sanctioned during the year for construction and repairs.

## 20. Medical.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| 2,38 | Medical Establishment ... ... | 2,55 | 2,50 | 2,49 |
| 2,13 | Hospitals and Dispensaries ... ... | 2,19 | 2,09 | 2,08 |
| 16 | Durbar Physician ... ... ... | 17 | 14 | 14 |
| 74 | Medical Stores ... ... ... | 90 | 95 | 95 |
| 26 | Lunatic Asylum ... ... ... | 26 | 26 | 24 |
| 1,04 | Sanitation and Vaccination ... ... | 1,12 | 97 | 1,13 |
| ... | Grants for Medical purposes ... ... | ... | ... | ... |
| 15 | Chemical Examiner and Bacteriologist ... | 11 | 11 | 11 |
| 5 | Medical Scholarships ... ... | 6 | 6 | 6 |
| ... | Refunds ... ... ... | ... | ... | 1 |
| 6,91 | ... | 7,36 | 7,08 | 7,21 |

55. On the whole this expenditure was less than the estimate by 15 but exceeded the actuals of the previous year by 30.

There were petty savings chiefly in the charges for establishment and travelling allowances and in the grants for supplies and services, which though individually small were yet appreciable in the aggregate. On the other hand, there was an excess of 8 in the cost of Europe medicines due to payment of arrear bills and another of 10 in the plague charges as owing to the somewhat wide prevalence of the disease the lump-sum grant made in the budget proved insufficient.

The excess over the previous actuals was due chiefly to (1) absences on leave of officers (2) large arrear payments on account of Europe medicines, and (3) the increasing cost of the Sanitation and Vaccination Department. These excesses were partly counterbalanced by savings under other minor heads.

The revised did not anticipate the rapid spread of plague during the last quarter of the year and the consequent increase of establishment, etc., found necessary.

## 21. Scientific and other Minor Departments.

| Accounts 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | | Rs. | Rs. | Rs. |
| | *Scientific*— | | | |
| 27 | Geological Department ... ... | 29 | 28 | 28 |
| 12 | Meteorological Department ... ... | 12 | 12 | 12 |
| 16 | Archæological Department ... ... | 14 | 13 | 13 |
| 3 | Museum ... ... ... ... | 4 | 3 | 4 |
| 1 | Donation to scientific societies ... ... | 1 | 1 | 1 |
| | *Agricultural*— | | | |
| 58 | Experimental cultivation ... ... | 57 | 59 | 58 |
| 9 | Public Exhibitions and Fairs ... ... | 6 | 6 | 6 |
| 42 | Veterinary and Stallion charges ... ... | 44 | 40 | 41 |
| 50 | Botanical and other public gardens ... | 50 | 47 | 47 |
| | *Statistics*— | | | |
| 5 | Census ... ... ... | 50 | 58 | 58 |
| 3 | Ethnographical Survey ... ... | 3 | 3 | 3 |
| | *Miscellaneous*— | | | |
| 13 | Local and Civil Service Examinations ... | 5 | 5 | 4 |
| 16 | Registrar of Co-operative Societies ... | 17 | 16 | 17 |
| ... | Refunds ... ... ... | ... | ... | ... |
| 2,55 | Total ... | 2,92 | 2,91 | 2,92 |

56. Excepting for some deviations which after all were unimportant, the actuals agreed with the estimate. In the course of the year an additional grant of 22 was sanctioned to meet the excess anticipated under *Census*, but the actual excess was only 8 and the greater part of the additional grant lapsed.

The excess over the accounts for 1909-10 was chiefly due to the comparatively increased cost of *Census*, diminished to some extent by savings under other heads notably the *Local and Civil Service Examinations* due to no Civil Service examination having been held during the year.

SECTION E.—MISCELLANEOUS.

RECEIPTS.

| Accounts 1909-10 Rs. | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|
| 1,57 | 1,40 | 1,97 | 2,28 |

57. There was a large increase in the receipts under this section and it was chiefly under the head *XIX. Miscellaneous.*

## XVII. Receipts in aid of Superannuation Allowances and Pensions.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... ... | 3 |
| Budget, 1910-11 ... ... ... ... | 3 |
| Revised, 1910-11 ... ... ... ... | 3 |
| Accounts, 1910-11 ... ... ... ... | 3 |

58. No remarks.

## XVIII. Stationery and Printing.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 3 | Stationery Receipts ... ... | 3 | 1 | 9 |
| 4 | Sale of Gazette, etc. ... ... | 3 | 4 | 4 |
| 2 | Other Press Receipts ... ... | 2 | 4 | 4 |
| 9 | Total ... | 8 | 9 | 17 |

59. The increase over the estimate was chiefly in the sale proceeds of stationery. This was chiefly due to the adjustment during the year of the cost of stationery and printed forms supplied to the Electrical Department since 1900 and partly to the larger sales of unserviceable press articles. The other variations are small.

## XIX. Miscellaneous.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 42 | Unclaimed Deposits ... ... | 25 | 53 | 77 |
| 14 | Dividends and Duties ... | 16 | 21 | 21 |
| 21 | Tolls ... ... ... | 26 | 23 | 24 |
| ... | Fees for Government audit ... | ... | ... | ... |
| 18 | Miscellaneous Fees, Fines and Forfeitures ... | 18 | 18 | 16 |
| 31 | Miscellaneous sale-proceeds ... | 24 | 31 | 31 |
| 19 | Miscellaneous ... ... | 20 | 39 | 39 |
| 1,45 | Total ... | 1,29 | 1,85 | 2,08 |

60. The greater part of the increase was due to the amounts of lapsed deposits having been larger than anticipated and to better realisation from sale proceeds of sites at Malleswaram. The acreage contributions also were higher than estimated.

SECTION E.—MISCELLANEOUS CIVIL CHARGES.

EXPENDITURE.

| Accounts 1909-10 Rs. | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|
| 49,71 | 49,12 | 49,99 | 49,90 |

61. This exceeded both the estimate and the previous actuals by 78 and 19 respectively. The excess over the estimate was due to the writing off of some irrecoverable loans (56) due by some of the members of the agricultural bank at Chikmagalur and the adjustment of some arrear charges incurred in connection with the Viceroy's visit, both of which had not been anticipated.

## 23. Allowances and Assignments under Treaties and Engagements.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 35,00 | Subsidy to British Government ... | 35,00 | 35,00 | 35,00 |
| 73 | Political Pensions ... ... | 73 | 68 | 70 |
| 13 | Miscellaneous ... ... | 13 | 12 | 12 |
| 35,86 | Total ... | 35,86 | 35,80 | 35,82 |

62. No remarks.

## 24. Superannuation Allowances and Pensions.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 6,86 | Superannuation and Retired Allowances ... ... | 7,11 | 7,02 | 7,01 |
| 3 | Compassionate Allowances ... | 3 | 3 | 3 |
| 8 | Gratuities ... ... ... | 10 | 7 | 8 |
| 6,97 | Total ... | 7,24 | 7,12 | 7,12 |

63. This expenditure, while it fell short of the estimate by 12, exceeded the previous actuals by 15. The small variations were chiefly in the charges for pensions.

## 25. Stationery and Printing.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 94 | Stationery Depot ... ... | 97 | 97 | 96 |
| 94 | Printing and Gazette Office ... | 1,15 | 1,22 | 1,23 |
| 4 | Branch Press at Mysore ... | 3 | 4 | 4 |
| ... | Printing at private presses ... | ... | ... | ... |
| 1,92 | Total ... | 2,15 | 2,23 | 2,23 |

64. The slight excess over the estimate was the result of small increases in the charges for piece-work establishment and for types and materials purchased. Compared with 1909-10, the increase was due to the purchase during the year of types specially for Census work.

## 26. Miscellaneous.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 28 | Travellers' bungalows, 1st and 2nd classes ... | 26 | 25 | 25 |
| 48 | Miscellaneous (General) ... ... | 36 | 114 | 86 |
| ... | Loss by exchange ... ... ... | ... | ... | ... |
| 1,06 | Reception of important personages ... | 12 | 50 | 47 |
| 2,88 | Contributions ... ... ... | 2,75 | 2,75 | 2,75 |
| 22 | Charities, donations, etc. ... ... | 31 | 15 | 15 |
| 1 | Special and unforeseen charges ... ... | ... | ... | ... |
| 3 | Irrigation Wells Establishment ... ... | 3 | 3 | 3 |
| ... | Delhi Durbar 1911 ... ... ... | ... | ... | 20 |
| ... | Bangalore City and Extensions ... ... | ... | ... | ... |
| ... | Refunds ... ... ... | 4 | 2 | 2 |
| 4,96 | Total ... | 3,87 | 4,84 | 4,73 |

65. The important variations as compared with the budget and the reasons therefor were as under:—

(*a*) *Miscellaneous (General)* +50 .... Large, old and irrecoverable loans made to agricultural banks written off during the year.

(*b*) *Reception of Important Personages.* +35 Adjustment during the year of charges on account of motor cars, etc., engaged in connection with the Viceroy's visit in December 1909, paid by the Palace in the first instance and adjusted during the year.

(*c*) *Charities, Donations, etc.*—16 ..... Less charges incurred in connection with the Bust and Statue of His Highness the late Maharaja of Mysore.

(*d*) *Delhi Durbar Charges* +20 .... Fresh charges not foreseen at the time the budget was prepared.

The actuals of the year were less than those of the previous year by 23; for in 1909-10 the amount of irrecoverable loans written off was less while the charges against the reception of important personages and the grant to the Mysore City Improvement Fund were more.

The revised anticipated the writing off of further irrecoverable loans, but orders were not received therefor.

SECTION EE.—MILITARY.

## XX. Military.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 5 | Military Proper ... ... | 7 | 16 | 17 |
| 1 | Store Department ... ... | 2 | 2 | 2 |
| 29 | Kunigal Farm ... ... | 17 | 33 | 32 |
| 6 | Hessarghatta and Nadamavinapura Farms ... ... | 28 | 17 | 19 |
| 41 | Total ... | 54 | 68 | 70 |

66. The realisations from the sale proceeds of cast horses and ponies and of foals were more, while the receipts from the Hessarghatta and other grass farms were less, than anticipated. In 1909-10 the sale proceeds of cast horses and ponies and the receipts from the grass farms were very much less.

SECTION EE.—MILITARY.

## 27. Military.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| 60 | Headquarters ... ... | 58 | 58 | 57 |
| 3,79 | Imperial Service Regiment ... | 3,70 | 3,71 | 3,75 |
| 1,72 | Local Service Regiment ... | 1,78 | 1,84 | 1,92 |
| 64 | Government Stud Farm, Kunigal... | 53 | 43 | 40 |
| 18 | Hessarghatta and Nadamavinapura Farms ... ... | 25 | 13 | 15 |
| ... | Temporary Establishment for Transport Carts ... ... | ... | ... | ... |
| 2,32 | Barr or Native Infantry ... | 2,40 | 2,26 | 2,25 |
| 18 | Miscellaneous Charges ... | 20 | 22 | 21 |
| 2,56 | Imperial Service Transport Corps | 2,50 | 2,08 | 2,12 |
| 8 | Military Stores ... ... | 8 | 7 | 7 |
| 89 | Superannuation and Retired allowances ... ... | 1,01 | 89 | 88 |
| 1,00 | Palace Military ... ... | 1,00 | 1,00 | 1,00 |
| 13,96 | Total ... | 14,03 | 13,21 | 13,32 |

67. This estimate was placed at 14,03 but the actuals fell short of it by 71 and the principal causes which led to this result were—

(*a*) an excess of 14 under *Local Service Regiment*, due to increased charges on account of compensation for dearness of ragi and gram;

(*b*) a saving of 13 in the charges for the up-keep of the *Government Stud Farm, Kunigal*, as the cost of feed and keep of stallions, etc., was less than anticipated;

(*c*) a saving of 10 in the cost of management of grass farms the out-turn of which was less than anticipated;

(*d*) a saving of 15 due to savings in salaries and establishment of the Barr Force;

(*e*) a saving of 38 under *Imperial Service Transport Corps*, which was partly the result of savings in salaries and establishment; but chiefly due to the decision of Government to substitute bullocks for ponies and the consequent savings in the grants for purchase and feed of fresh ponies; and

(*f*) a saving of 13 in the pension charges which were less than anticipated.

Compared with the previous actuals, against the excess of 20 under *Local Service Regiment* due to increased cost of compensation for dearness of gram and ragi and also of free kits, there were considerable reductions under *Government Stud Farm, Kunigal* (24), and *Imperial Service Transport Corps* (44). The former was chiefly in the feed and keep of stallions, etc., and in the purchase of stock, the valuable stallion "Sugar Apple" having been purchased in 1909-10 for Rs. 8,307. The latter was in the purchase and up-keep of ponies for the reasons mentioned above.

## Section F.—FAMINE RELIEF AND INSURANCE.

| Accounts 1909-10 | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|
| Rs. | Rs. | Rs. | Rs. |
| 3,21 | 3,33 | 3,33 | 3,30 |

68. No remarks except that in the previous year the adjustment on account of famine advances was comparatively large.

### 28.—Famine Relief.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... | —12 |
| Budget, 1910-11 ... ... ... | ... |
| Revised, 1910-11 ... ... ... | ... |
| Accounts, 1910-11 ... ... ... | —3 |

69. See remarks in the preceding paragraph.

### 29.—Reduction or Avoidance of Debt.

| | |
|---|---|
| Accounts, 1909-10 ... ... ... | 3,33 |
| Budget, 1910-11 ... ... ... | 3,33 |
| Revised, 1910-11 ... ... ... | 3,33 |
| Accounts, 1910-11 ... ... ... | 3,33 |

70. No remarks.

## Section H.—XXI. STATE RAILWAYS.

### Receipts.

| Accounts 1909-10 | | Budget 1910-11 | Revised 1910-11 | Accounts 1910-11 |
|---|---|---|---|---|
| Rs. | Gross Receipts | Rs. | Rs. | Rs. |
| 28,42 | Metre Gauge ... ... ... | 28,00 | 26,85 | 26,67 |
| 1,68 | Broad Gauge ... ... ... | 2,00 | 1,50 | 1,64 |
| 30,10 | | 30,00 | 28,35 | 28,31 |
| | Deduct— | | | |
| | 1. Working Expenses— | | | |
| 16,31 | Metre Gauge ... ... ... | 16,92 | 16,45 | 16,08 |
| 1,08 | Broad Gauge ... ... ... | 1,31 | 70 | 1,06 |
| 25 | 2. Surplus profit paid to the Madras and Southern Mahratta Railway Company | 57 | 53 | 58 |
| *17,64* | | *18,80* | *17,68* | *17,72* |
| 12,46 | Net Receipts ... | 11,20 | 10,67 | 10,59 |

71. The net receipts were worse than either the estimate or the previous actuals and this was the result of a large falling off in the gross receipts of both the Metre and Broad Gauges. The decrease took place both under "Coaching" and "Goods," due to the absence of any special events leading to exceptional traffic; and also to the prevalence of plague in many parts of the State and to less goods carried.

## SECTION H.—30. STATE RAILWAYS REVENUE ACCOUNT.

### EXPENDITURE.

| Accounts 1909-10 Rs. | | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| | Interest on debt :— | | | |
| 7,18 | Guaranteed interest paid to the Southern Mahratta Railway Company ... ... | 7,20 | 7,20 | 7,17 |

72. No remarks as the variations are insignificant. The net result of the working of the Railways during the year was a deficit of 1,02 as shown below :—

| | | | Rs. |
|---|---|---|---|
| Net Surplus ... ... ... ... ... | | | 10,59 |
| Deduct— | | | |
| Interest charges ... ... ... ... ... | | 7,17 | |
| Capital Outlay ... ... ... ... ... | | 4,44 | *11,61* |
| | Deficit ... | | 1,02 |

## SECTION K.—PUBLIC WORKS.

### RECEIPTS.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Actuals 1910-11 Rs. |
|---|---|---|---|---|
| 3,14 | Sale of water to Kolar Gold Mines ... | 2,30 | 2,50 | 2,50 |
| ... | Receipts from Bangalore and Mysore Municipalities on account of water supply ... | ... | 52 | 52 |
| 87 | Other Public Works Receipts ... ... | 73 | 1,32 | 1,40 |
| ... | Military Works Receipts ... ... | ... | ... | 2 |
| 4,01 | | 3,03 | 4,34 | 4,44 |

73. These receipts not only exceeded the budget by 1,41 but also the previous actuals by 43.

Under the first minor head the actuals of the year included the realisations of 13 against 12 months estimated. The maintenance and repair charges of the Vani Vilas Water Works in Mysore were not being paid by the Mysore City Municipality on the ground of its poor financial condition. Government accordingly sanctioned the levy by the Municipality of a general water rate at 3% on the rental value of all buildings in the Mysore City and ordered that with effect from 1st July 1910 the amount so realised, as also the collection of excess water charges on house connections, be credited to the Public Works Department. The realisation of these amounts, as well as the recovery of amounts on account of excess water charges including arrears in the Bangalore City and the sale of the marginally noted Government buildings to the Palace contributed to the large increase over the estimate.

1. The Upper Residency, Mysore.
2. The Old Telegraph Office, Mysore.
3. The Binny Coffee Works, Bangalore.

Compared with 1909-10, there was a large decrease in the amount realised by the sale of water to the Kolar gold mines and it was due to the reduction of the rate from 15 to 10 annas per 1,000 gallons in terms of the contract with the mines. The increases under the other minor heads were due to causes which have been already explained.

## SECTIONS J. & K.—PUBLIC WORKS.

### EXPENDITURE.

| Accounts 1909-10 Rs. | Major Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| | Irrigation— | | | |
| 4,66 | Major works ... ... | 3,65 | 3,02 | 2,97 |
| 1,53 | Minor works ... ... | 2,19 | 1,38 | 1,40 |
| 6,19 | | 5,84 | 4,40 | 4,37 |
| | Other Public Works— | | | |
| 20,68 | Civil Works ... ... ... | 18,89 | 20,04 | 20,54 |
| 15 | Military Works ... ... ... | 27 | 32 | 30 |
| 2,13 | Construction of Railways ... ... | 3,00 | 2,98 | 4,44 |
| 22,96 | | 22,16 | 23,34 | 25,28 |
| 29,15 | Total ... | 28,00 | 27,74 | 29,65 |

74. The expenditure in these two sections exceeded the budget estimate by 1,65 and the previous actuals by 50. In the course of the year additional grants amounting to 2,49 were sanctioned for *Civil Works* to meet the additional expenditure anticipated. If this additional grant is taken into account, and the figures for *Construction of Railways* which are distinct from *Civil Works* are excluded, then the result is a lapse of 2,28. Thus almost the whole of the additional grant lapsed.

The increase as compared with the previous actuals was due to the varying nature of the grant for Public Works, which depends on the number and magnitude of the works on hand.

*Irrigation.—31. Major Works and 32. Minor Works.*—The heavy lapse of 1,47 was the combined result of want of sanction to some of the estimates and late sanction to some others, the obstruction to progress by rains and water in the tanks and the savings effected on completed works. Of this lapse, 83 was transferred to *Civil Works* by reappropriation. Thus a large sum of money which was provided for irrigation works in the budget was actually utilised for other kinds of Public Works.

*Other Public Works.—33. Civil Works and Military Works.*—The actuals showed an excess over the estimate but if the amount of the additional grant sanctioned and that reappropriated from Irrigation are taken into account, the result is a lapse of 1,64. This was mainly due to the delay in the presentation for payment of final bills of contractors for the physical laboratory at the Central College, Bangalore, and the canopy over the statue of His Highness the late Maharaja of Mysore at Mysore, and the non-payment by the Municipality for the acquisition of the Sillubande hamlet in connection with the Cubbon Park improvements. It was due partly also to the non-receipt of the machinery ordered for the water works of the Kolar gold fields.

*34. Construction of Railways.*—The excess over the budget and the previous actuals was the result of a lapse of about ¾ of a lakh in the grant for work and of a payment of 2¼ lakhs on account of the share of the general store balances paid to the Railway Company, the amount of which varies from year to year.

## SECTION L.—CAUVERY POWER SCHEME.

### RECEIPTS.

| Actuals 1909-10 | Minor Heads | Budget 1910-11 | Revised 1910-11 | Actuals 1910-11 |
|---|---|---|---|---|
| 17,56 | Sivasamudram-Kolar Section ... ... | 13,05 | 14,15 | 14,14 |
| 84 | Bangalore City Section ... ... | 1,00 | 1,02 | 99 |
| 48 | Bangalore Civil and Military Station Section | 50 | 63 | 61 |
| 61 | Mysore City Section ... ... | 45 | 46 | 25 |
| 19,49 | Total ... | 15,00 | 16,26 | 15,99 |

75. These receipts were better than the estimate by 99 but fell short of the previous actuals by 3,50. Compared with the budget, the Sivasamudram-Kolar section showed a large improvement due chiefly to the less need for rebates for stoppages of power supply.

There was also some improvement in the Bangalore Civil and Military Station section consequent on the additional power and lighting installations. On the other hand there was a fall in the Mysore City section as the arrears due in connection with the Belgola pumping station were adjusted at the reduced rate of 6 pies per unit as approved by Government instead of at the estimated rate of one anna.

Compared with 1909-10 the section which showed a large decrease (3,42) is the Sivasamudram-Kolar section. The Mysore City section showed also a slight decrease. The former was due to the period of high rate (*viz.*, £15) for the power supplied from the II installation having expired early in the year and the recovery having been made at the reduced rate of £10 per horse power. The improvement under the other two minor heads was, as already stated, the result of the increase in the number of power and lighting installations.

## Section L.—35 & 36. CAUVERY POWER SCHEME.

### Expenditure.

| Accounts 1909-10 Rs. | Minor Heads | Budget 1910-11 Rs. | Revised 1910-11 Rs. | Accounts 1910-11 Rs. |
|---|---|---|---|---|
| | 35. Revenue Account— | | | |
| 3,26 | Working Expenses ... ... | 4,62 | 3,42 | 3,45 |
| 6,93 | Depreciation ... ... | 2,88 | 2,85 | 2,84 |
| 10,19 | Total ... | 7,50 | 6,27 | 6,29 |
| | 36. Capital Outlay— | | | |
| 1,18 | Sivasamudram-Kolar Section ... | 44 | 15 | −1 |
| 2,05 | Bangalore City Section ... ... | 44 | 7 | 12 |
| −1,45 | Bangalore Civil and Military Station Section ... ... | 7 | 6 | 11 |
| 53 | Mysore City Section ... ... | 45 | 12 | 11 |
| 2,31 | Total ... | 1,40 | 40 | 33 |
| 12,50 | Total ... | 8,90 | 6,67 | 6,62 |

76. This expenditure fell short of the estimate by 2,28 and of the actuals of the previous year by 5,88.

*35. Revenue Account.*—There was a lapse of 1,17 in the *Working Expenses* due chiefly (1) to the reorganisation of the establishment sanctioned not having been given effect to during the year, (2) to the savings effected under maintenance of plant, and (3) to the non-adjustment, pending orders of Government, of the charges on account of direction and accounts.

*36. Capital Outlay.*—In the Sivasamudram section the grant for the purchase of stores for reserve stock and also for the modern oil pressure governors for renewing regulators of 2-125 O.H.P. turbines lapsed, no orders having been placed for the same pending settlement of the question of the IV installation. In the Bangalore and Mysore City sections the anticipated extensions of power supply and lighting were not needed and the materials ordered for equipping the transmission lines with the modern type of lightning arresters were also not received in time.

Compared with the previous actuals the decrease was partly due to the above causes but chiefly to less capital outlay.

## Debt Heads.

77. *M. Adjustments.*—The actuals did not materially vary from the estimate. The slight increase was due to the recovery of arrear revenue and along with them the cess due thereon.

The total amount adjusted on account of cess aggregated to 9,68 and the allotment to the several funds was as under:—

| | Rs. |
|---|---|
| Local Funds General ... ... ... ... ... | 1,67 |
| District Funds ... ... ... ... ... | 5,46 |
| Village School Fund ... ... ... ... ... | 2,55 |

78. *O. Permanent Debt.*—No remarks.

79. *P. Unfunded Debt.*—The estimate was for a net credit of 4,01 but the actuals were very much less, being only 1,24. The difference was due partly to the larger outgoings of Savings Bank Deposits (the actuals being 27,06 against the estimate of 23,50) and partly to the less amount received on account of instalments of charitable endowments already accepted by Government.

The following amounts are still due by the donors towards the endowments promised by them :—

| | Rs. |
|---|---|
| The Mysore Lingayat Education Association ... ... ... | 83,000 |
| Mr. Polepalli Narasimha Setty ... ... ... ... | 15,000 |
| Mr. B. Kesava Iyengar ... ... ... ... | 25,000 |
| Mr. Narasimha Setty of Arsikere ... ... ... | 4,000 |
| Total ... | 1,27,000 |

80. *Q. Deposits and Advances.*—The net result of the numerous transactions under this head was a debit of 33,10 against the estimated debit of 29,85. Though the aggregate actuals were close to the estimate, there were large variations in the details. This is only natural as the debt head transactions are not capable of being correctly estimated.

81. *R. Loans and Advances.*—Compared with the estimate there was an improvement under this head. The recoveries on account of the several loans proved better than anticipated. Though advances and loans given under the Land Improvement Act were more than the estimate and advances made to agricultural banks also somewhat higher, the net receipt was better than the estimate by 2,89.

82. *T. Remittances.*—In estimating the remittance heads it is usual to make the two sides balance each other; and the estimate for the year under report was framed accordingly. The actuals, however, showed a net credit of 3,32, a small difference if we take into consideration the aggregate amount involved.

83. *U. His Majesty's Treasury.*—No remarks.

84. *V. Cash Balance.*—The net transactions of the year resulted in a decrease of 69 in the cash balance which was chiefly in consequence of the investment of 39,21 in Government of India Securities as will appear from the following table furnishing details of the variations which contributed to this result :—

| | Increase Rs. | Decrease Rs. |
|---|---|---|
| Revenue Surplus ... ... ... ... | 24,02 | |
| Appropriation for Avoidence of Debt ... ... | 2,00 | |
| Appropriation for Redemption of Loan ... ... | 1,33 | |
| Cauvery Power Scheme Depreciation Fund ... | 2,84 | |
| Life Insurance Fund ... ... ... | 1,75 | |
| Charitable Endowment ... ... ... | 19 | |
| Surplus Investment Account ... ... | | 39,21 |
| Savings Bank Deposits ... ... ... | | 71 |
| Loans and Advances ... ... ... | 3,70 | |
| Other variations ... ... ... | 3,40 | |
| Total ... | 39,23 | 39,92 |
| Net decrease ... | 69 | |

J. S. CHAKRAVARTI,

*Comptroller to the Government of His Highness the Maharaja of Mysore.*